

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

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In re :
: Chapter 13
KELVIN ALVIN LASHLEY :
: Case No. 24-10595 (AMC)
Debtor. :
-----X

THE CITY OF PHILADELPHIA’S
OBJECTION TO THE PROPOSED FIRST AMENDED CHAPTER 13 PLAN

TO THE HONORABLE ASHELY M. CHAN:

AND NOW, comes the City of Philadelphia, (the “City”), a creditor in the above-captioned case, by and through its Counsel, Pamela Elchert Thurmond, Senior Attorney, pursuant to Bankruptcy Code §§ 502(a), 1308(a), and L.B.R. 3015-4, to object to the proposed first amended Chapter 13 plan (the “Plan”), of the above-captioned debtor, (the “Debtor”). The City avers the following in support thereof:

1. On February 23, 2024, the Debtor filed a voluntary petition for Chapter 13 bankruptcy with this Court.
2. On August 19, 2024, the City filed a claim that included unliquidated, non-filed business tax returns for Business Income & Receipts Taxes and Net Profit Taxes for which the Debtor was obligated to file returns but had failed to do so. A copy of the proof of claim filed by the City is attached hereto as Exhibit A.
3. As neither the Debtor nor another party in interest has objected to the claim, it is deemed allowed. See 11 U.S.C. § 502(a).
4. As of August 29, 2024, the Debtor has failed to file the following required tax returns with the City of Philadelphia:

Business Income and Receipts Tax returns for period: 12/31/2010, 12/31/2015, 12/31/2016, 12/31/2017, 12/31/2018, 12/31/2019, 12/31/2020, 12/31/2021, 12/31/2022 & 12/31/2023

Net Profit Tax returns for period: 12/31/2013, 12/31/2014, 12/31/2015, 12/31/2016, 12/31/2017, 12/31/2018, 12/31/2019, 12/31/2020, 12/31/2021, 12/31/2022 & 12/31/2023

5. The Plan should not be confirmed as the Debtor has failed to file all tax returns for all taxable periods during the four (4) year period ending on the date of the filing of the petition. See 11 U.S.C. § 1308(a).

6. The Plan should not be confirmed until all returns are filed and all taxes that constitute priority tax claims under 11 U.S.C. § 507 are provided for in the Plan. See 11 U.S.C. § 1322(a)(2).

WHEREFORE, the City respectfully requests that this Court DENY confirmation of the Plan.

Respectfully submitted,

THE CITY OF PHILADELPHIA

Dated: August 29, 2024

By: /s/ Pamela Elchert Thurmond
PAMELA ELCHERT THURMOND
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CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing City of Philadelphia's Objection to Proposed First Amended Confirmation of the Plan was served by the means designated below, on the date set forth below, upon the following parties:

Via ECF Filing

Chapter 13 Trustee:
United States Trustee
KENNETH E. WEST
Office of the Chapter 13 Standing Trustee
1234 Market Street - Suite 1813
Philadelphia, PA 19107

United States Trustee
Office of United States Trustee
Robert N.C. Nix Federal Building
900 Market Street –320
Philadelphia, PA 19107

MICHAEL A. CIBIK, ESQ.
Cibik Law, P.C.
1500 Walnut Street
Suite 900
Philadelphia, PA 1910

Via USPS Mail Delivery

Kelvin Alvin Lashley
4 Donneybrook Ln
Collegeville, PA 19426-4408

Respectfully submitted,

Date: August 29, 2024

By: /s/ Pamela Elchert Thurmond
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